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March 16, 2004

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 99-19, Allocations Report

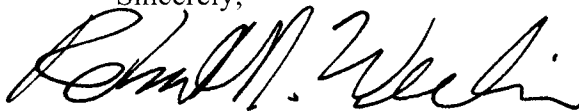
Dear Secretary Cottrell:

In accordance with the requirements of the order of the Department of Telecommunications and Energy (the "Department") in D.T.E. 99-19, which approved the rate plan filed by Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company and NSTAR Gas, f/n/a Commonwealth Gas Company, NSTAR is required to file its method for allocating costs among its operating companies. D.T.E. 99-19, at 94-95 (1999).

On behalf of NSTAR, I have informally contacted Department staff about the filing date for the report and had committed to filing the report by March 12, 2004. Unfortunately, during the past six weeks, NSTAR's annual financial filings were being prepared by the same personnel who were also preparing the allocation report, and we were not able to complete the allocation report by the March 12th deadline. We are completing the report now and will be able to file no later than Friday, March 19, 2004. We request that the Department grant this additional extension of time.

We apologize for any inconvenience. Thank you for your indulgence in this matter.

Sincerely,



Robert N. Werlin

cc: Andrew O. Kaplan, General Counsel
Kevin Brannelly, Director, Rates and Revenue Requirements Division